



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2022

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.24567 of 2021

&

W.M.P.No.25853 of 2021

(Through Video Conferencing)

Ms.Ramsays Corporation Private Limited,
(Represented by its Managing Director
Mr.R.Krishnakumar)
No.18, Lodds Govindass Nagar,
Mount Road,
Chennai - 600 002.

... Petitioner

Vs.

The Commissioner of Customs,
Chennai - IV Commissionerate,
Custom House,
No.60, Rajaji Salai,
Chennai - 600 001.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records pertaining to the impugned Order-in-Original No.85497/2021 dated 30.07.2021 of the respondent and quash the same.

For Petitioner : Mr.A.Mohamed Ismail

For Respondents : Mr.K.Mohanamurali
Senior Panel Counsel

ORDER

The petitioner had challenged the impugned Order-in-Original No.85497 of 2021 dated 30.07.2021.



2.It is the specific case of the petitioner that the petitioner has obtained EOD certificate issued by the Additional Director General of Foreign Trade and before the order of EOD certificate could be obtained, the impugned order has been passed.

3.It is noticed that the petitioner had availed the benefit of Customs Notification No.102/2009 in respect of Bill of Entry dated 30.11.2020 under EPCG scheme under the Foreign Trade Policy.

4.Though the petitioner has filed the writ petition to quash the impugned Order-in-Original which has confirmed the demand, the petitioner has an alternate remedy before the Tribunal. The only reason why the petitioner has filed this writ petition is to avoid pre-deposit under Section 129E of the Customs Act, 1962.

5.Considering the fact that the petitioner has an alternate remedy before the Appellate Tribunal, I am inclined to dispose this writ petition by directing the respondent to workout the remedy before the Appellate Tribunal by filing an appeal within a period of thirty days from the date of receipt of a copy of this order. If such appeal is filed, the Registry of the Tribunal may number the Appeal and list the Appeal for final disposal on merits.

6.Accordingly, this writ petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petition is also closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

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To

The Commissioner of Customs,
Chennai - IV Commissionerate,
Custom House, No.60,
Rajaji Salai,
Chennai - 600 001.

+1cc to Mr.Mohamed Ismail, Advocate, S.R.No.1761

+1cc to Mr.K.Mohanamurali, Advocate, S.R.No.2106

W.P.No.24567 of 2021
&
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PCH (CO)
SU (08/02/2022)